

FYE 2009 Review - Annual Financial Report

School District: Pineville Independent
 Audit Firm Name: Gaw & Associates, PLLC
 Date: 2/8/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	512,436.05	530,238.58	-17,802.53	530,238.00	0.58	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	746,393.00	-746,393.00	746,393.00	0.00	
Revenue (State) - 3XXX (Not 3900)	2,727,323.09	2,728,346.77	-1,023.68	2,728,347.00	-0.23	
Revenue (Federal) - 4XXX	18,328.00	18,328.00	0.00	18,328.00	0.00	
Total Revenues	3,258,087.14	4,023,306.35	-765,219.21	4,023,306.00	0.35	
Expenditures-Not including Transfers Out or On Behalf	3,362,202.20	3,320,258.00	41,944.20	4,053,466.00	-733,208.00	Difference of \$13,185 is classification difference between audit and AFR
Expenditures-On Behalf	0.00	746,393.00	-746,393.00	0.00	746,393.00	
Total Expenditures	3,362,202.20	4,066,651.00	-704,448.80	4,053,466.00	13,185.00	
Excess (Deficiency) of Revenues Over Expenditures	-104,115.06	-43,344.65	-60,770.41	-30,160.00	-13,184.65	
Other Financing Sources - Not Transfers In	33,570.43	33,570.43	0.00	33,570.00	0.43	
Other Financing Sources - Transfers In Only - 52XX Transfers	19,788.00	19,788.00	0.00	19,788.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	11,027.00	11,027.00	0.00	35,006.00	-23,979.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	42,331.43	42,331.43	0.00	18,352.00	23,979.43	
Net Change in Fund Balance	-61,783.63	-1,013.22	-60,770.41	-11,808.00	10,794.78	
Beginning Fund Balance - July 1	328,141.01	317,346.01	10,795.00	328,141.00	-10,794.99	Classification difference between audit and AFR
Ending Balance - June 30	266,357.38	316,332.79	-49,975.41	316,333.00	-0.21	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	746,393.00	-746,393.00	746,393.00	0.00	See audit report, page 38, note K
On-Behalf Expenditures by Fund	0.00	746,393.00	-746,393.00	746,393.00	0.00	See audit report, page 38, note K
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	279,926.59	370,208.87	-90,282.28	370,209.00	-0.13	
Revenue (Federal) – 4XXX	668,269.75	567,104.99	101,164.76	567,105.00	-0.01	
Total Revenues	948,196.34	937,313.86	10,882.48	937,314.00	-0.14	
Expenditures-Not including Transfers Out and not 0280	952,008.34	941,125.95	10,882.39	936,251.00	4,874.95	Classification difference between audit and AFR
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	952,008.34	941,125.95	10,882.39	936,251.00	4,874.95	
Excess (Deficiency) of Revenues Over Expenditures	-3,812.00	-3,812.09	0.09	1,063.00	-4,875.09	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	11,027.00	11,027.00	0.00	11,027.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	7,215.00	7,215.00	0.00	12,090.00	-4,875.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	3,812.00	3,812.00	0.00	-1,063.00	4,875.00	
Net Change in Fund Balance	0.00	-0.09	0.09	0.00	-0.09	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	-0.09	0.09	0.00	-0.09	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	428.13	428.13	0.00	428.00	0.13	
Revenue (State) – 3XXX	51,290.00	51,290.00	0.00	51,290.00	0.00	
Total Revenues	51,718.13	51,718.13	0.00	51,718.00	0.13	
Expenditures-Not including Transfers Out	51,718.13	51,718.13	0.00	37,451.00	14,267.13	Classification difference between audit and AFR
Total Expenditures	51,718.13	51,718.13	0.00	37,451.00	14,267.13	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	14,267.00	-14,267.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	87,673.15	87,673.15	0.00	101,940.00	-14,266.85	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	-87,673.15	-87,673.15	0.00	-101,940.00	14,266.85	
Net Change in Fund Balance	-87,673.15	-87,673.15	0.00	-87,673.00	-0.15	
Beginning Fund Balance - July 1	87,673.15	87,673.15	0.00	87,673.00	0.15	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	60,229.62	60,229.62	0.00	60,230.00	-0.38	
Revenue (State) – 3XXX	191,209.00	191,209.00	0.00	191,209.00	0.00	
Total Revenues	251,438.62	251,438.62	0.00	251,439.00	-0.38	
Expenditures-Not including Transfers Out	176,332.86	176,332.86	0.00	0.00	176,332.86	Classification difference between audit and AFR
Total Expenditures	176,332.86	176,332.86	0.00	0.00	176,332.86	
Excess (Deficiency) of Revenues Over Expenditures	75,105.76	75,105.76	0.00	251,439.00	-176,333.24	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	114,940.97	114,940.97	0.00	308,069.00	-193,128.03	Classification difference between audit and AFR is \$176,333 and \$16,795 is program not including object 0919
Total Other Financing Sources, Uses and Transfers	-114,940.97	-114,940.97	0.00	-308,069.00	193,128.03	
Net Change in Fund Balance	-39,835.21	-39,835.21	0.00	-56,630.00	16,794.79	
Beginning Fund Balance - July 1	56,630.45	56,630.45	0.00	56,630.00	0.45	
Ending Balance - June 30	16,795.24	16,795.24	0.00	0.00	16,795.24	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	203,634.70	203,634.70	0.00	203,635.00	-0.30	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	203,634.70	203,634.70	0.00	203,635.00	-0.30	
Excess (Deficiency) of Revenues Over Expenditures	-203,634.70	-203,634.70	0.00	-203,635.00	0.30	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	202,614.12	202,614.12	0.00	202,614.00	0.12	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	202,614.12	202,614.12	0.00	202,614.00	0.12	
Net Change in Fund Balance	-1,020.58	-1,020.58	0.00	-1,021.00	0.42	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-1,020.58	-1,020.58	0.00	-1,021.00	0.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	Debt Service Fund - not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	22,792.00	-22,792.00	
Total Revenues	0.00	0.00	0.00	22,792.00	-22,792.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	259,040.00	-259,040.00	
Total Expenditures	0.00	0.00	0.00	259,040.00	-259,040.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-236,248.00	236,248.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	236,248.00	-236,248.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	236,248.00	-236,248.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	4,509,440.23	5,263,776.96	-754,336.73	5,286,569.00	-22,792.04	Differences explained above
Total Expenditures - Governmental Funds	4,745,896.23	5,439,462.64	-693,566.41	5,489,843.00	-50,380.36	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-236,456.00	-175,685.68	-60,770.32	-203,274.00	27,588.32	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	46,143.43	46,143.43	0.00	46,142.00	1.43	
Net Change in Fund Balance - Governmental Funds	-190,312.57	-129,542.25	-60,770.32	-157,132.00	27,589.75	
Beginning Fund Balance - July 1 - Governmental Funds	472,444.61	461,649.61	10,795.00	472,444.00	-10,794.39	
Ending Fund Balance - June 30 - Governmental Funds	282,132.04	332,107.36	-49,975.32	315,312.00	16,795.36	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	37,409.64	37,409.64	0.00	37,410.00	-0.36	
Total Operating Revenues	37,409.64	37,409.64	0.00	37,410.00	-0.36	
Expenditures-Not including Transfers Out or On-behalf	310,724.21	325,910.88	-15,186.67	367,735.00	-41,824.12	
Expenditures-On Behalf	0.00	41,825.00	-41,825.00	0.00	41,825.00	
Expenditures - Depreciation Only (Fund 81)	0.00	6,127.15	-6,127.15	6,127.00	0.15	
Total Operating Expenses	310,724.21	373,863.03	-63,138.82	373,862.00	1.03	
Operating Income (Loss)	-273,314.57	-336,453.39	63,138.82	-336,452.00	-1.39	
Non-Operating Revenue - Interest Income Only (Local) - 1510	120.24	120.24	0.00	120.00	0.24	
Revenue (State) - 3XXX	3,495.00	3,495.00	0.00	3,495.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	41,825.00	-41,825.00	41,825.00	0.00	
Donated Commodities - 4550	0.00	17,318.00	-17,318.00	17,318.00	0.00	
Revenue (Federal) - 4XXX, not 4550	285,375.00	285,375.00	0.00	285,375.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	288,990.24	348,133.24	-59,143.00	348,133.00	0.24	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	12,573.00	12,573.00	0.00	12,572.00	1.00	
Net Transfers In (Out)	-12,573.00	-12,573.00	0.00	-12,572.00	-1.00	
Change in Net Assets	3,102.67	-893.15	3,995.82	-891.00	-2.15	
Beginning Net Assets - July 1	13,625.91	14,325.91	-700.00	52,012.00	-37,686.09	Difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	16,728.58	13,432.76	3,295.82	51,121.00	-37,688.24	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	20,032.00	20,032.00	0.00	20,032.00	0.00	
Total Operating Revenues	20,032.00	20,032.00	0.00	20,032.00	0.00	
Expenditures-Not including Transfers Out	33,148.02	42,081.74	-8,933.72	42,082.00	-0.26	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	33,148.02	42,081.74	-8,933.72	42,082.00	-0.26	
Operating Income (Loss)	-13,116.02	-22,049.74	8,933.72	-22,050.00	0.26	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	5,371.00	5,371.00	0.00	5,371.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	10,306.00	-10,306.00	10,306.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	5,371.00	15,677.00	-10,306.00	15,677.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-7,745.02	-6,372.74	-1,372.28	-6,373.00	0.26	
Beginning Net Assets - July 1	0.00	0.00	0.00	-6,604.00	6,604.00	
Ending Net Assets - June 30	-7,745.02	-6,372.74	-1,372.28	-12,977.00	6,604.26	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	500.00	500.00	0.00	500.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	500.00	-500.00	Program error - columns A and B not totaling properly
Expenditures-Not including Transfers Out	1,117.19	1,117.19	0.00	1,117.00	0.19	
Total Operating Expenses	1,117.19	1,117.19	0.00	1,117.00	0.19	
Operating Income (Loss)	-1,117.19	-1,117.19	0.00	-617.00	-500.19	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-1,117.19	-1,117.19	0.00	-617.00	-500.19	
Beginning Net Assets - July 1	5,368.51	5,368.51	0.00	5,368.00	0.51	
Ending Net Assets - June 30	4,251.32	4,251.32	0.00	4,751.00	-499.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	57,441.64	57,441.64	0.00	57,942.00	-500.36	
Total Operating Expenses - Proprietary Funds	344,989.42	417,061.96	-72,072.54	417,061.00	0.96	
Operating Income (Loss) - Proprietary Funds	-287,547.78	-359,620.32	72,072.54	-359,119.00	-501.32	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	294,361.24	363,810.24	-69,449.00	363,810.00	0.24	
Net Transfers In (Out) - Proprietary Funds	-12,573.00	-12,573.00	0.00	-12,572.00	-1.00	
Net Income (Loss) - Proprietary Funds	-5,759.54	-8,383.08	2,623.54	-7,881.00	-502.08	
Net Assets, July 1, 2008 - Proprietary Funds	18,994.42	19,694.42	-700.00	50,776.00	-31,081.58	
Net Assets, June 30, 2009 - Proprietary Funds	13,234.88	11,311.34	1,923.54	42,895.00	-31,583.66	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	216,092.00	-216,092.00	Student activity funds - not recorded in MUNIS
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	216,092.00	-216,092.00	
Deductions	0.00	0.00	0.00	225,808.00	-225,808.00	
Total Deductions	0.00	0.00	0.00	225,808.00	-225,808.00	
Change in Net Assets	0.00	0.00	0.00	-9,716.00	9,716.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	43,695.00	-43,695.00	
Ending Net Assets - June 30	0.00	0.00	0.00	33,979.00	-33,979.00	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	216,092.00	-216,092.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	225,808.00	-225,808.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	-9,716.00	9,716.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	43,695.00	-43,695.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	33,979.00	-33,979.00	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	41,825.00	-41,825.00	41,825.00	0.00	See audit report, page 38, note K
Fund 51 - On-Behalf Expenditures	0.00	41,825.00	-41,825.00	41,825.00	0.00	See audit report, page 38, note K
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	193,069.59	-193,069.59	193,070.00	-0.41	See audit report, page 32, note C
Depreciation Expense - Fund 81	0.00	6,127.15	-6,127.15	6,127.00	0.15	See audit report, page 32, note C

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	798,524.00	-798,524.00	798,525.00	-1.00	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	798,524.00	-798,524.00	See audit report, page 38, note K - \$798,524.
On-Behalf Payments (Audit - KDE Web)	0.00	-798,524.00	798,524.00	-1.00	-798,523.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	193,069.59	-193,069.59	0.00	193,069.59	
Change Total assets	0.00	-193,069.59	193,069.59	0.00	-193,069.59	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-193,069.59	193,069.59	0.00	-193,069.59	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	6,127.15	-6,127.15	0.00	6,127.15	
Change Total assets	0.00	-6,127.15	6,127.15	0.00	-6,127.15	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-6,127.15	6,127.15	0.00	-6,127.15	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Total Deductions - Fixed Assets	0.00	199,196.74	-199,196.74	0.00	199,196.74	
Change in Total Fixed Assets	0.00	-199,196.74	199,196.74	0.00	-199,196.74	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-199,196.74	199,196.74	0.00	-199,196.74	